

SENATE BILL No. 352

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Energy assistance funding from tax amnesty. Uses money received under the tax amnesty program to provide assistance to households that are eligible for assistance under the home energy assistance program administered by the division of family resources (division). Directs the auditor of state to transfer to a special account in the state general fund, from unrestricted revenues in the state general fund, an amount equal to the least of the following: (1) The surplus state tax amnesty revenues, as certified by the budget agency. (2) The difference between the amount of funding needed and the amount of funding available to make home energy assistance available to all eligible households. (3) \$20,000,000. Appropriates money in the special account to the division to provide assistance to eligible households under the home energy assistance program for the program period that includes the effective date of this act. Provides that money remaining in the account at the end of the program period reverts to the state general fund.

Effective: Upon passage.

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January 10, 2006, read first time and referred to Committee on Appropriations.

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Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

SENATE BILL No. 352

A BILL FOR AN ACT concerning utilities and transportation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) As used in this
2 SECTION, "division" refers to the division of family resources
3 established by IC 12-13-1-1.

4 (b) As used in this SECTION, "eligible household" means a
5 household determined by the division under IC 12-14-11-7 to be
6 eligible for the home energy assistance program for the program
7 period that includes the effective date of this SECTION.

8 (c) As used in this SECTION, "home energy assistance
9 program" refers to the home energy assistance program
10 administered by the division under IC 12-14-11.

11 (d) As used in this SECTION, "program period" refers to a
12 federal fiscal year or other period with respect to which the
13 division:

14 (1) determines eligibility for the home energy assistance
15 program; and

16 (2) determines the amount of assistance to be awarded to each
17 eligible household under the home energy assistance program;



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under IC 12-14-11.

(e) Not later than the later of three (3) regular business days after the effective date of this SECTION or February 1, 2006, the budget agency shall certify to the department of local government finance and the auditor of state the surplus state tax amnesty revenues attributable to the amnesty program established under IC 6-8.1-3-17. The amount of surplus state tax amnesty revenues is the amount determined under STEP TWO of the following formula:

STEP ONE: Determine the balance on January 30, 2006, of the sum of the following:

(A) The total of the tax liability collected in the amnesty program established under IC 6-8.1-3-17.

(B) The total of the tax liability that:

(i) a taxpayer has agreed to pay under a written payment plan entered into under IC 6-8.1-3-17; and

(ii) is due under the taxpayer's written payment plan after January 30, 2006, and before July 1, 2006.

STEP TWO: Subtract from the STEP ONE amount the part of the STEP ONE amount that is attributable to listed taxes collected for a political subdivision (as defined in IC 36-1-2-13), including the following:

(A) the county adjusted gross income tax (IC 6-3.5-1.1);

(B) the county option income tax (IC 6-3.5-6);

(C) the county economic development income tax (IC 6-3.5-7);

(D) the municipal option income tax (IC 6-3.5-8);

(E) the auto rental excise tax (IC 6-6-9);

(F) the financial institutions tax (IC 6-5.5);

(G) the gasoline tax (IC 6-6-1.1);

(H) the alternative fuel permit fee (IC 6-6-2.1);

(I) the special fuel tax (IC 6-6-2.5);

(J) the motor carrier fuel tax (IC 6-6-4.1);

(K) a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3;

(L) the motor vehicle excise tax (IC 6-6-5); and

(M) the commercial vehicle excise tax (IC 6-6-5.5).

(f) Not later than the later of March 31, 2006, or the end of the month in which the budget agency certifies the amount of the surplus state tax amnesty revenues, the auditor of state shall transfer to a special account in the state general fund from unrestricted revenues in the state general fund an amount equal to

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the least of the following:

(1) The surplus state tax amnesty revenues certified to the auditor of state under this SECTION.

(2) The difference between:

(A) the amount of funding needed, as determined by the division, to make home energy assistance available to all eligible households for the program period that includes the effective date of this SECTION; and

(B) the amount of funding available from any source for the home energy assistance program for the program period that includes the effective date of this SECTION.

(3) Twenty million dollars (\$20,000,000).

The amount transferred shall be accounted for separately from other money in the state general fund. Money in the special account may be used only to provide assistance to eligible households under the home energy assistance program for the program period that includes the effective date of this SECTION. Money remaining in the special account on June 30, 2006, does not revert for general use in the state general fund. However, any amount remaining in the special account after making distributions for the program period that includes the effective date of this SECTION reverts for general use to the state general fund at the end of the program period that includes the effective date of this SECTION. Money in the account is appropriated to the division for purposes of this SECTION.

(g) This SECTION expires July 1, 2007.

SECTION 2. An emergency is declared for this act.

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